



Substitute House Bill No. 5069

Public Act No. 07-95

AN ACT CONCERNING THE COLLECTION OF MUNICIPAL WATER AND SANITATION CHARGES THROUGH THE USE OF TAX WARRANTS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Subsection (b) of section 7-239 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2007*):

(b) If any rates or charges established pursuant to this section are not paid within thirty days after the due date, demand for such rates or charges may be made on the owner of the premises served in the manner provided in subsection (a) of section 12-155, as amended by this act, and thereafter an alias tax warrant may be issued in the manner provided in sections 12-135 and 12-162, as amended by this act. The rates or charges established pursuant to this section, if not paid when due, shall constitute a lien upon the premises served and a charge against the [owners] owner thereof, which lien and charge shall bear interest at the same rate as would unpaid taxes. Such a lien not released of record prior to October 1, 1993, shall not continue for more than one year unless the superintendent of the waterworks system has filed a certificate of continuation of the lien in the manner provided under section 12-174 for the continuance of tax liens, and when so

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continued shall be valid for fifteen years. A lien described in this section shall take precedence over all other liens or encumbrances except taxes and may be foreclosed against the lot or building served in the same manner as a lien for taxes.

Sec. 2. Section 12-135 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2007*):

(a) Any collector of taxes, and any state marshal or constable authorized by such collector, shall, during their respective terms of office, have authority to collect any taxes and any water or sanitation charges due the municipality served by such collector for which a proper warrant and a proper alias tax warrant, in the case of the deputized officer, have been issued. Such alias tax warrant may be executed by any officer above named in any part of the state, and the collector in person may demand and collect taxes or water or sanitation charges in any part of the state on a proper warrant. Any such state marshal or constable so authorized who executes such an alias tax warrant outside of such state marshal's or constable's precinct shall be entitled to collect from the person owing the tax or the water or sanitation charges the fees allowed by law, except that the minimum total fees shall be five dollars and the maximum total fees shall be fifteen dollars for each alias tax warrant so executed. For the purposes of this subsection, "water or sanitation charges" means (1) any rates or charges established pursuant to section 7-239, as amended by this act, or (2) any charges imposed by a municipality for the collection and disposal of garbage, trash, rubbish, waste material and ashes.

(b) Upon the expiration of the collector's term of office, [said] such collector shall deliver to his or her immediate successor in office the rate bills not fully collected and such successor shall have authority to collect the taxes due thereon. Any person who fails to deliver such rate bills to such person's immediate successor within ten days from the qualification of such successor shall be fined not more than two

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hundred dollars or imprisoned not more than six months, or both.

[(b)] (c) When any collector, after having settled his or her rate bill with the proper officers, dies before completing the collection of the tax, [his] such collector's executor or administrator may, within six years after his or her decease, recover the amount uncollected from those liable to pay the same, with interest thereon.

Sec. 3. Section 12-155 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2007*):

(a) If any person fails to pay any tax, or fails to pay any water or sanitation charges within thirty days after the due date, the collector or [his] the collector's duly appointed agent shall make personal demand of [him] such person therefor or leave written demand at [his] such person's usual place of abode or deposit in some post office a written demand for such tax or such water or sanitation charges, postage prepaid, addressed to such person at [his] such person's last-known place of residence. [or, if] If such person is a corporation, limited partnership or other legal entity, such [notice] written demand may be sent to any person upon whom process may be served to initiate a civil action against such corporation, limited partnership or entity.

(b) After demand has been made in the manner provided in subsection (a) of this section, the collector may (1) levy for [such] any unpaid tax or any unpaid water or sanitation charges on any goods and chattels of such person and post and sell [them] such goods and chattels in the manner provided in case of executions, [he may] or (2) enforce by levy and sale any lien upon real estate for [such taxes] any unpaid tax or [he may] levy upon and sell such interest of such person in any real estate as exists at the date of the levy for such tax.

(c) For the purposes of this section, "water or sanitation charges" means (1) any rates or charges established pursuant to section 7-239, as

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amended by this act, or (2) any charges imposed by a municipality for the collection and disposal of garbage, trash, rubbish, waste material and ashes.

Sec. 4. Section 12-162 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2007*):

(a) Any collector of taxes, in the execution of tax warrants, shall have the same authority as state marshals have in executing the duties of their office, and any constable or other officer authorized to serve any civil process may serve a warrant for the collection of any tax assessed or any water or sanitation charges imposed, and the officer shall have the same authority as the collector concerning taxes or water or sanitation charges committed to such officer for collection.

(b) [Upon] (1) Except as provided in subdivision (2) of this subsection, upon the nonpayment of any property tax or any water or sanitation charges when due, demand having been made therefor as prescribed by law for the collection of such tax or such water or sanitation charges, an alias tax warrant may be issued by the tax collector, which may be in the following form:

"To a state marshal of the County of, or any constable of the Town of Greeting: By authority of the state of Connecticut you are hereby commanded to collect forthwith from of the sum of dollars, the same being the amount of a tax or water or sanitation charges, with interest or penalty and charges which have accumulated thereon, which tax was levied or which water or sanitation charges were imposed by (insert name of town, city or municipality laying the tax or imposing the water or sanitation charges) upon (insert the real estate, personal property, or both, as the case may be,) of said as of the day of (In like manner insert the amount of any other property tax or other water or sanitation charges which may have been levied or imposed in any other year, including interest or penalty and

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charges which have accumulated thereon). In default of payment of said amount you are hereby commanded to levy for said tax or taxes or such water or sanitation charges, including interest, penalty and charges, hereinafter referred to as the amount due on such execution, upon any goods and chattels of such person and dispose of the same as the law directs, notwithstanding the provisions of subsection (j) of section 52-352b, and, after having satisfied the amount due on such execution, return the surplus, if any, to him; or, except as otherwise provided in section 12-162, you are to levy upon the real estate of such person and sell such real property pursuant to [the provisions of] section 12-157, to pay the amount due on such execution; or you shall make demand upon the main office of any [banking] financial institution indebted to such person, subject to the provisions of section 52-367a or 52-367b, as if judgment for the amount due on such execution had been entered, for that portion of any type of deposit to the credit of or property held for such person, not exceeding in total value the amount due on such execution; or you are to garnishee the wages due such person from any employer, in the same manner as if a wage execution therefor had been entered, in accordance with section 52-361a.

Dated at this day of A.D. 20.., Tax Collector."

(2) Notwithstanding any provision of the general statutes, an alias tax warrant shall not be issued by a tax collector to levy upon the real estate of any person and sell such real estate pursuant to section 12-157 solely for the purpose of collecting any water or sanitation charges.

(c) Any officer serving an alias tax warrant pursuant to this section shall make return to the collector of such officer's actions thereon within ten days of the completion of such service and shall be entitled to collect from such person the fees allowed by law for serving executions issued by any court. Any state marshal or constable, authorized as provided in this section, who executes such warrant and

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collects any delinquent municipal taxes or water or sanitation charges as a result thereof shall receive, in addition to expenses otherwise allowed, a percentage of the taxes or the water or sanitation charges collected pursuant to such warrant, calculated at the rate applicable for the levy of an execution as provided in section 52-261. The minimum fee for such service shall be thirty dollars. Any officer unable to serve such warrant shall, within sixty days after the date of issuance, return such warrant to the collector and in writing state the reason it was not served.

(d) For the purposes of this section, "water or sanitation charges" means (1) any rates or charges established pursuant to section 7-239, as amended by this act, or (2) any charges imposed by a municipality for the collection and disposal of garbage, trash, rubbish, waste material and ashes.

Approved June 11, 2007